

89th CONGRESS
1st Session

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IN THE HOUSE OF REPRESENTATIVES

A BILL

To amend the National Firearms Act
to impose special (occupational) taxes with respect to engaging
in the business of importing, manufacturing, and dealing in
destructive weapons such as bombs, grenades, rockets, missiles,
bazookas, and anti-tank guns, and to impose taxes with respect
to the making and to the transfer of such weapons, and for other
purposes.

1 Be it enacted by the Senate and the House of Representatives
2 of the United States of America in Congress assembled, That

3 (a) Paragraph (1) of section 5848 of the Internal Revenue
4 Code of 1954 is amended by inserting after "or a machine gun,"
5 the words "or a destructive device,".

6 (b) Paragraph (2) of section 5848 of the Internal Revenue
7 Code of 1954 is amended by inserting after the words "or is
8 designed to shoot," the words "or which can readily be restored
9 to shoot," and by striking out the period at the end thereof,
10 and inserting after the word "trigger" the words ", and shall
11 include (A) the frame or receiver of any such weapon, and (B)
12 any combination of parts designed and intended for use in con-
13 verting a weapon, other than a machine gun, into a machine gun".

1 (c) Section 5848 of the Internal Revenue Code of 1954 is
2 amended by renumbering paragraphs (3), (4), (5), (6), (7), (8),
3 (9), (10), and (11) as paragraphs (4), (5), (6), (7), (8), (9),
4 (10), (11), and (12) respectively, and by inserting after para-
5 graph (2) a new paragraph (3) as follows:

6 "(3) The term 'destructive device' means any
7 explosive or incendiary (a) bomb or (b) grenade or
8 (c) rocket or (d) missile or (e) similar device, or
9 launching device therefor (except a device which is not
10 designed or redesigned or used or intended for use as a
11 weapon or part thereof); and the term shall also
12 include any type of weapon by whatsoever name known
13 (other than a shotgun having a barrel or barrels of 18
14 or more inches in length), which will, or which is designed
15 to, or which may be readily converted to, expel a projec-
16 tile or projectiles by the action of an explosive, the
17 barrel or barrels of which have a bore of one-half inch
18 or more in diameter: Provided, That, the Secretary or his
19 delegate may exclude from this definition any device
20 which he finds is not likely to be used as a weapon."

21 (d) Paragraph (4) of section 5848 of the Internal Revenue
22 Code of 1954 (as renumbered) is amended by striking out the period
23

1 at the end thereof and inserting the words ", and shall include
2 the frame or receiver of any such weapon, and any such weapon
3 which can readily be restored to firing condition."

4 (e) Paragraph (5) of section 5848 of the Internal Revenue
5 Code of 1954 (as renumbered) is amended by striking out the
6 period at the end thereof and inserting the words ", and shall
7 include the frame or receiver of any such weapon, and any such
8 weapon which can readily be restored to firing condition."

9 SEC. 2. Section 5843 of the Internal Revenue Code of 1954
10 is amended by inserting at the end thereof the following sentence:

11 "If a firearm (possessed by a person other
12 than an importer or manufacturer) does not bear the
13 proper identification, the possessor thereof shall ✓
14 identify the firearm with such number and other
15 identification marks as may be designated by the
16 Secretary or his delegate, in a manner approved
17 by the Secretary or his delegate."

18 SEC. 3. (a) Subchapter B of chapter 53 of the Internal
19 Revenue Code of 1954 is amended by adding at the end thereof
20 a new section 5850 as follows: ✓

21 "Sec. 5850. Mutual Security Act of 1954.--

22 Nothing in this chapter shall be construed as modifying
23 or affecting the requirements of section 414 of the

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1 Mutual Security Act of 1954, as amended, with respect
2 to the manufacture, exportation, and importation of
3 arms, ammunition, and implements of war."

4 (b) The table of sections in subchapter B of chapter 53
5 of the Internal Revenue Code of 1954 is amended by adding at
6 the end thereof:

7 "Sec. 5850. Mutual Security Act of 1954."

8 SEC. 4. (a) The amendments made by section 2 and section
9 3 of this Act shall become effective on the date of enactment.

10 (b) The amendments made by section 1 of this Act shall
11 become effective on the first day of the fourth month following
12 the month in which this Act is enacted.

13 (c) Notwithstanding subsection (b), registration under sec-
14 tion 5841 of the Internal Revenue Code of 1954, which is required
15 by reason of the amendments made by this Act, shall commence on
16 the first day of the second month following the month in which
17 this Act is enacted.

18 (d) Nothing in chapter 53 of the Internal Revenue Code of
19 1954, as amended by this Act, shall impose any liability
20 (whether criminal or otherwise) in respect of any act or failure
21 to act occurring before the effective date specified in sub-
22 section (b) unless such liability would have existed in respect
23 of such act or failure to act under the provisions of such chapter
24 as they existed on the day prior to the effective date specified
25 in subsection (b).